

**HB 2351 - H AMD 1476**

By Representative Ericks

1       Strike everything after the enacting clause and insert the  
2 following:

3       **"Sec. 1.** RCW 82.14B.010 and 1991 c 54 s 9 are each amended to read  
4 as follows:

5       The legislature finds that the state and counties should be  
6 provided with an additional revenue source to fund enhanced 911  
7 emergency communications systems throughout the state on a  
8 multicounty((~~7~~)) or countywide((~~7~~—~~or~~—~~district-wide~~)) basis. The  
9 legislature further finds that the most efficient and appropriate  
10 method of deriving additional revenue for this purpose is to impose an  
11 excise tax on the use of switched access lines, radio access lines, and  
12 interconnected voice over internet protocol service lines.

13       **Sec. 2.** RCW 82.14B.020 and 2007 c 54 s 16 and 2007 c 6 s 1009 are  
14 each reenacted and amended to read as follows:

15       As used in this chapter:

16       (1) "Emergency services communication system" means a  
17 multicounty((~~7~~)) or countywide((~~7~~—~~or~~—~~districtwide~~—~~radio~~—~~or~~—~~landline~~))  
18 communications network, including an enhanced 911 ((~~telephone~~))  
19 emergency communications system, which provides rapid public access for  
20 coordinated dispatching of services, personnel, equipment, and  
21 facilities for police, fire, medical, or other emergency services.

22       (2) "Enhanced 911 ((~~telephone~~)) emergency communications system"  
23 means a public ((~~telephone~~)) communications system consisting of a  
24 network, database, and on-premises equipment that is accessed by  
25 dialing or accessing 911 and that enables reporting police, fire,  
26 medical, or other emergency situations to a public safety answering  
27 point. The system includes the capability to selectively route  
28 incoming 911 ((~~calls~~)) voice or data to the appropriate public safety  
29 answering point that operates in a defined 911 service area and the

1 capability to automatically display the name, address, and telephone  
2 number of incoming 911 (~~calls~~) voice or data at the appropriate  
3 public safety answering point. "Enhanced 911 emergency communications  
4 system" includes the modernization to next generation 911 systems.

5 (3) "Interconnected voice over internet protocol service" has the  
6 same meaning as provided by the federal communications commission in 47  
7 C.F.R. Sec. 9.3 on January 1, 2009, or a subsequent date determined by  
8 the department.

9 (4) "Interconnected voice over internet protocol service line"  
10 means an interconnected voice over internet protocol service that  
11 offers an active telephone number or successor dialing protocol  
12 assigned by a voice over internet protocol provider to a voice over  
13 internet protocol service customer that has inbound and outbound  
14 calling capability, which can directly access a public safety answering  
15 point when such a voice over internet protocol service customer has a  
16 place of primary use in the state.

17 (5) "Switched access line" means the telephone service line which  
18 connects a subscriber's main telephone(s) or equivalent main  
19 telephone(s) to the local exchange company's switching office.

20 (~~(+4+)~~) (6) "Local exchange company" has the meaning ascribed to it  
21 in RCW 80.04.010.

22 (~~(+5+)~~) (7) "Radio access line" means the telephone number assigned  
23 to or used by a subscriber for two-way local wireless voice service  
24 available to the public for hire from a radio communications service  
25 company. Radio access lines include, but are not limited to, radio-  
26 telephone communications lines used in cellular telephone service,  
27 personal communications services, and network radio access lines, or  
28 their functional and competitive equivalent. Radio access lines do not  
29 include lines that provide access to one-way signaling service, such as  
30 paging service, or to communications channels suitable only for data  
31 transmission, or to nonlocal radio access line service, such as  
32 wireless roaming service, or to a private telecommunications system.

33 (~~(+6+)~~) (8) "Radio communications service company" has the meaning  
34 ascribed to it in RCW 80.04.010, except that it does not include radio  
35 paging providers. It does include those persons or entities that  
36 provide commercial mobile radio services, as defined by 47 U.S.C. Sec.  
37 332(d)(1), and both facilities-based and nonfacilities-based resellers.

1       ~~((+7))~~ (9) "Private telecommunications system" has the meaning  
2 ascribed to it in RCW 80.04.010.

3       ~~((+8))~~ (10) "Subscriber" means the retail purchaser of  
4 ~~((telephone)) telecommunications~~ service ~~((as telephone service is~~  
5 ~~defined in RCW 82.16.010))~~, a competitive telephone service, or  
6 interconnected voice over internet protocol service.

7       ~~((+9))~~ (11) "Place of primary use" ~~((has the meaning ascribed to~~  
8 ~~it in RCW 82.04.065))~~ means the street address representative of where  
9 the subscriber's use of the radio access line or interconnected voice  
10 over internet protocol service line occurs, which must be:

11       (a) The residential street address or primary business street  
12 address of the subscriber; and

13       (b) In the case of radio access lines, within the licensed service  
14 area of the home service provider.

15       **Sec. 3.** RCW 82.14B.030 and 2007 c 54 s 17 and 2007 c 6 s 1024 are  
16 each reenacted and amended to read as follows:

17       (1) The legislative authority of a county may impose a county  
18 enhanced 911 excise tax on the use of switched access lines in an  
19 amount not exceeding ~~((fifty))~~ seventy cents per month for each  
20 switched access line. The amount of tax ~~((shall))~~ must be uniform for  
21 each switched access line. Each county ~~((shall))~~ must provide notice  
22 of ~~((such))~~ the tax to all local exchange companies serving in the  
23 county at least sixty days in advance of the date on which the first  
24 payment is due. The tax imposed under this subsection must be remitted  
25 to the department by local exchange companies on a tax return provided  
26 by the department. The tax must be deposited in the county enhanced 911  
27 excise tax account as provided in section 4 of this act.

28       (2) The legislative authority of a county may also impose a county  
29 enhanced 911 excise tax on the use of radio access lines whose place of  
30 primary use is located within the county in an amount not exceeding  
31 ~~((fifty))~~ seventy cents per month for each radio access line. The  
32 amount of tax ~~((shall))~~ must be uniform for each radio access line.  
33 The county ~~((shall))~~ must provide notice of ~~((such))~~ the tax to all  
34 radio communications service companies serving in the county at least  
35 sixty days in advance of the date on which the first payment is due.  
36 ~~((Any county imposing this tax shall include in its ordinance a refund~~  
37 ~~mechanism whereby the amount of any tax ordered to be refunded by the~~

1 ~~judgment of a court of record, or as a result of the resolution of any~~  
2 ~~appeal therefrom, shall be refunded to the radio communications service~~  
3 ~~company or local exchange company that collected the tax, and those~~  
4 ~~companies shall reimburse the subscribers who paid the tax. The~~  
5 ~~ordinance shall further provide that to the extent the subscribers who~~  
6 ~~paid the tax cannot be identified or located, the tax paid by those~~  
7 ~~subscribers shall be returned to the county.))~~ The tax imposed under  
8 this section must be remitted to the department by radio communications  
9 service companies, including those companies that resell radio access  
10 lines, on a tax return provided by the department. The tax must be  
11 deposited in the county enhanced 911 excise tax account as provided in  
12 section 4 of this act.

13 (3)(a) The legislative authority of a county may impose a county  
14 enhanced 911 excise tax on the use of interconnected voice over  
15 internet protocol service lines in an amount not exceeding seventy  
16 cents per month for each interconnected voice over internet protocol  
17 service line. The amount of tax must be uniform for each line and must  
18 be levied on no more than the number of voice over internet protocol  
19 service lines on an account that are capable of simultaneous  
20 unrestricted outward calling to the public switched telephone network.

21 (b) The interconnected voice over internet protocol service company  
22 must use the place of primary use of the subscriber to determine which  
23 county's enhanced 911 excise tax applies to the service provided to the  
24 subscriber.

25 (c) The tax imposed under this section must be remitted to the  
26 department by interconnected voice over internet protocol service  
27 companies on a tax return provided by the department.

28 (d) The tax must be deposited in the county enhanced 911 excise tax  
29 account as provided in section 4 of this act.

30 (e) To the extent that a local exchange carrier and an  
31 interconnected voice over internet protocol service company  
32 contractually jointly provide a single service line, only one service  
33 company is responsible for remitting the enhanced 911 excise taxes, and  
34 nothing in this section precludes service companies who jointly provide  
35 service from agreeing by contract which of them shall remit the taxes  
36 collected.

37 (4) Counties imposing a county enhanced 911 excise tax must provide

1 an annual update to the enhanced 911 coordinator detailing the  
2 proportion of their county enhanced 911 excise tax that is being spent  
3 on:

4 (a) Efforts to modernize their existing enhanced 911 communications  
5 system; and

6 (b) Enhanced 911 operational costs.

7 (5) A state enhanced 911 excise tax is imposed on all switched  
8 access lines in the state. The amount of tax (~~(shall)~~) may not exceed  
9 twenty-five cents per month for each switched access line. The tax  
10 (~~(shall)~~) must be uniform for each switched access line. The tax  
11 imposed under this subsection (~~(shall)~~) must be remitted to the  
12 department (~~(of revenue)~~) by local exchange companies on a tax return  
13 provided by the department. Tax proceeds (~~(shall)~~) must be deposited  
14 by the treasurer in the enhanced 911 account created in RCW 38.52.540.

15 (~~(4)~~) (6) A state enhanced 911 excise tax is imposed on all radio  
16 access lines whose place of primary use is located within the state in  
17 an amount of twenty-five cents per month for each radio access line.  
18 The tax (~~(shall)~~) must be uniform for each radio access line. The tax  
19 imposed under this section (~~(shall)~~) must be remitted to the department  
20 (~~(of revenue)~~) by radio communications service companies, including  
21 those companies that resell radio access lines, on a tax return  
22 provided by the department. Tax proceeds (~~(shall)~~) must be deposited  
23 by the treasurer in the enhanced 911 account created in RCW 38.52.540.  
24 The tax imposed under this section is not subject to the state sales  
25 and use tax or any local tax.

26 (7) A state enhanced 911 excise tax is imposed on all  
27 interconnected voice over internet protocol service lines in the state.  
28 The amount of tax may not exceed twenty-five cents per month for each  
29 interconnected voice over internet protocol service line whose place of  
30 primary use is located in the state. The amount of tax must be uniform  
31 for each line and must be levied on no more than the number of voice  
32 over internet protocol service lines on an account that are capable of  
33 simultaneous unrestricted outward calling to the public switched  
34 telephone network. The tax imposed under this subsection must be  
35 remitted to the department by interconnected voice over internet  
36 protocol service companies on a tax return provided by the department.  
37 Tax proceeds must be deposited by the treasurer in the enhanced 911  
38 account created in RCW 38.52.540.

1        ~~((+5))~~ (8) For calendar year 2011, the taxes imposed by  
2 subsections (5) and (7) of this section must be set at their maximum  
3 rate. By August 31, 2011, and by August 31st of each year thereafter,  
4 the state enhanced 911 coordinator ~~((shall))~~ must recommend the level  
5 for the next year of the state enhanced 911 excise tax imposed by  
6 subsections ~~((+3))~~ (5) and (7) of this section, based on a systematic  
7 cost and revenue analysis, to the utilities and transportation  
8 commission. The commission ~~((shall))~~ must by the following October  
9 31st determine the level of the state enhanced 911 excise ~~((tax))~~ taxes  
10 imposed by subsections (5) and (7) of this section for the following  
11 year.

12        NEW SECTION. Sec. 4. A new section is added to chapter 82.14B RCW  
13 to read as follows:

14        (1) Counties imposing the enhanced 911 excise tax under RCW  
15 82.14B.030 must contract with the department for the administration and  
16 collection of the tax. The department may deduct a percentage amount,  
17 as provided by contract, of no more than two percent of the enhanced  
18 911 excise taxes collected to cover administration and collection  
19 expenses incurred by the department. If a county imposes an enhanced  
20 911 excise tax with an effective date of January 1, 2011, the county  
21 must contract with the department for the administration and collection  
22 of the tax by October 15, 2010.

23        (2) The remainder of any portion of the county enhanced 911 excise  
24 tax under RCW 82.14B.030 that is collected by the department must be  
25 deposited in the county enhanced 911 excise tax account hereby created  
26 in the custody of the state treasurer. Expenditures from the account  
27 may be used only for distribution to counties imposing the enhanced 911  
28 excise tax. Only the director of the department or his or her designee  
29 may authorize expenditures from the account. The account is not  
30 subject to allotment procedures under chapter 43.88 RCW, and an  
31 appropriation is not required for expenditures.

32        NEW SECTION. Sec. 5. A new section is added to chapter 82.14B RCW  
33 to read as follows:

34        (1) All moneys that accrue in the county enhanced 911 excise tax  
35 account created in section 4 of this act must be distributed monthly to

1 the counties in the amount of the taxes collected on behalf of each  
2 county, minus the administration and collection fee retained by the  
3 department as provided in section 4 of this act.

4 (2) If a county imposes by resolution or ordinance an enhanced 911  
5 excise tax that is in excess of the maximum allowable county enhanced  
6 911 excise tax provided in RCW 82.14B.030, the ordinance or resolution  
7 may not be considered void in its entirety, but only with respect to  
8 that portion of the enhanced 911 excise tax that is in excess of the  
9 maximum allowable tax.

10 **Sec. 6.** RCW 82.14B.040 and 2002 c 341 s 9 are each amended to read  
11 as follows:

12 (1) The state enhanced 911 excise tax and the county enhanced 911  
13 excise tax on switched access lines (~~((shall))~~) must be collected from  
14 the subscriber by the local exchange company providing the switched  
15 access line.

16 (2) The state enhanced 911 excise tax and the county enhanced 911  
17 excise tax on radio access lines (~~((shall))~~) must be collected from the  
18 subscriber by the radio communications service company, including those  
19 companies that resell radio access lines, providing the radio access  
20 line to the subscriber.

21 (3) The state and county enhanced 911 excise taxes on  
22 interconnected voice over internet protocol service lines must be  
23 collected from the subscriber by the interconnected voice over internet  
24 protocol service company providing the interconnected voice over  
25 internet protocol service line to the subscriber.

26 (4) The amount of the tax (~~((shall))~~) must be stated separately on  
27 the billing statement which is sent to the subscriber.

28 **Sec. 7.** RCW 82.14B.042 and 2009 c 563 s 208 are each amended to  
29 read as follows:

30 (1) The state and county enhanced 911 excise taxes imposed by this  
31 chapter must be paid by the subscriber to the local exchange company  
32 providing the switched access line (~~((or))~~), the radio communications  
33 service company providing the radio access line, ((and)) or the  
34 interconnected voice over internet protocol service company providing  
35 the interconnected voice over internet protocol service line. Each  
36 local exchange company ((and)), each radio communications service

1 company ~~((shall))~~, and each interconnected voice over internet protocol  
2 service company must collect from the subscriber the full amount of the  
3 taxes payable. The state and county enhanced 911 excise taxes required  
4 by this chapter to be collected by ~~((the local exchange company or the~~  
5 ~~radio communications service))~~ a company are deemed to be held in trust  
6 by the ~~((local exchange company or the radio communications service))~~  
7 company until paid to the department. Any local exchange company  
8 ~~((or))~~, radio communications service company, or interconnected voice  
9 over internet protocol service company that appropriates or converts  
10 the tax collected to its own use or to any use other than the payment  
11 of the tax to the extent that the money collected is not available for  
12 payment on the due date as prescribed in this chapter is guilty of a  
13 gross misdemeanor.

14 (2) If any local exchange company ~~((or))~~, radio communications  
15 service company, or interconnected voice over internet protocol service  
16 company fails to collect the state or county enhanced 911 excise tax  
17 or, after collecting the tax, fails to pay it to the department in the  
18 manner prescribed by this chapter, whether such failure is the result  
19 of its own act or the result of acts or conditions beyond its control,  
20 the ~~((local exchange company or the radio communications service))~~  
21 company is personally liable to the state for the amount of the tax,  
22 unless the ~~((local exchange company or the radio communications~~  
23 ~~service))~~ company has taken from the buyer in good faith documentation,  
24 in a form and manner prescribed by the department, stating that the  
25 buyer is not a subscriber or is otherwise not liable for the state or  
26 county enhanced 911 excise tax.

27 (3) The amount of tax, until paid by the subscriber to the local  
28 exchange company, the radio communications service company, the  
29 interconnected voice over internet protocol service company, or to the  
30 department, constitutes a debt from the subscriber to the ~~((local~~  
31 ~~exchange company or the radio communications service))~~ company. Any  
32 ~~((local exchange company or radio communications service))~~ company that  
33 fails or refuses to collect the tax as required with intent to violate  
34 the provisions of this chapter or to gain some advantage or benefit,  
35 either direct or indirect, and any subscriber who refuses to pay any  
36 tax due under this chapter is guilty of a misdemeanor. The state and  
37 county enhanced 911 excise taxes required by this chapter to be  
38 collected by the local exchange company ~~((or — the))~~, radio



1 communications service company, or interconnected voice over internet  
2 protocol service company must be stated separately on the billing  
3 statement that is sent to the subscriber.

4 (4) If a subscriber has failed to pay to the local exchange company  
5 ~~((or the))~~, radio communications service company, or interconnected  
6 voice over internet protocol service company the state or county  
7 enhanced 911 excise taxes imposed by this chapter and the ~~((local~~  
8 ~~exchange company or the radio communications service))~~ company has not  
9 paid the amount of the tax to the department, the department may, in  
10 its discretion, proceed directly against the subscriber for collection  
11 of the tax, in which case a penalty of ten percent may be added to the  
12 amount of the tax for failure of the subscriber to pay the tax to the  
13 ~~((local exchange company or the radio communications service))~~ company,  
14 regardless of when the tax is collected by the department. Tax under  
15 this chapter is due as provided under RCW 82.14B.061.

16 **Sec. 8.** RCW 82.14B.060 and 1998 c 304 s 5 are each amended to read  
17 as follows:

18 A county legislative authority imposing a tax under this chapter  
19 ~~((shall))~~ must establish by ordinance all necessary and appropriate  
20 procedures for the administration ~~((and collection of the tax, which~~  
21 ~~ordinance shall provide for reimbursement to the telephone companies~~  
22 ~~for actual costs of administration and collection of the tax imposed.~~  
23 ~~The ordinance shall also provide that the due date for remittance of~~  
24 ~~the tax collected shall be on or before the last day of the month~~  
25 ~~following the month in which the tax liability accrues))~~ of the county  
26 enhanced 911 excise taxes by the department. A county legislative  
27 authority imposing a tax under this chapter must provide the department  
28 notification of the imposition of the tax or a change in the tax no  
29 less than seventy-five days before the effective date of the imposition  
30 of the tax or the change in the tax.

31 **Sec. 9.** RCW 82.14B.061 and 2002 c 341 s 11 are each amended to  
32 read as follows:

33 (1) The department ~~((of revenue shall))~~ must administer and  
34 ~~((shall))~~ adopt ~~((such))~~ rules as may be necessary to enforce and  
35 administer the state and county enhanced 911 excise taxes imposed or  
36 authorized by this chapter. Chapter 82.32 RCW, with the exception of

1 RCW 82.32.045, 82.32.145, and 82.32.380, applies to the administration,  
2 collection, and enforcement of the state and county enhanced 911 excise  
3 taxes.

4 (2) The state and county enhanced 911 excise taxes imposed or  
5 authorized by this chapter, along with reports and returns on forms  
6 prescribed by the department, are due at the same time the taxpayer  
7 reports other taxes under RCW 82.32.045. If no other taxes are  
8 reported under RCW 82.32.045, the taxpayer (~~((shall))~~) must remit tax on  
9 an annual basis in accordance with RCW 82.32.045.

10 (3) The department (~~((of revenue))~~) may relieve any taxpayer or class  
11 of taxpayers from the obligation of remitting monthly and may require  
12 the return to cover other longer reporting periods, but in no event may  
13 returns be filed for a period greater than one year.

14 (4) The state and county enhanced 911 excise taxes imposed or  
15 authorized by this chapter are in addition to any taxes imposed upon  
16 the same persons under chapters 82.08 (~~((and))~~), 82.12, and 82.14 RCW.

17 **Sec. 10.** RCW 82.14B.150 and 2004 c 153 s 309 are each amended to  
18 read as follows:

19 (1) A local exchange company (~~((or))~~), radio communications service  
20 company (~~((shall))~~), or interconnected voice over internet protocol  
21 service company must file tax returns on a cash receipts or accrual  
22 basis according to which method of accounting is regularly employed in  
23 keeping the books of the company. A (~~((local exchange company or radio~~  
24 ~~communications service))~~) company filing returns on a cash receipts  
25 basis is not required to pay tax on debt subject to credit or refund  
26 under subsection (2) of this section.

27 (2) A local exchange company (~~((or))~~), radio communications service  
28 company, or interconnected voice over internet protocol service company  
29 is entitled to a credit or refund for state and county enhanced 911  
30 excise taxes previously paid on bad debts, as that term is used in 26  
31 U.S.C. Sec. 166, as amended or renumbered as of January 1, 2003.

32 **Sec. 11.** RCW 82.14B.160 and 1998 c 304 s 8 are each amended to  
33 read as follows:

34 The taxes imposed or authorized by this chapter do not apply to any  
35 activity that the state or county is prohibited from taxing under the

1 Constitution of this state or the Constitution or laws of the United  
2 States.

3 **Sec. 12.** RCW 82.14B.200 and 2009 c 563 s 209 are each amended to  
4 read as follows:

5 (1) Unless a local exchange company (~~((or-a))~~) radio communications  
6 service company, or interconnected voice over internet protocol service  
7 company has taken from the buyer documentation, in a form and manner  
8 prescribed by the department, stating that the buyer is not a  
9 subscriber or is otherwise not liable for the tax, the burden of  
10 proving that a sale of the use of a switched access line (~~((or))~~) radio  
11 access line, or interconnected voice over internet protocol service  
12 line was not a sale to a subscriber or was not otherwise subject to the  
13 tax is upon the person who made the sale.

14 (2) If a local exchange company (~~((or-a))~~) radio communications  
15 service company, or interconnected voice over internet protocol service  
16 company does not receive documentation, in a form and manner prescribed  
17 by the department, stating that the buyer is not a subscriber or is  
18 otherwise not liable for the tax at the time of the sale, have such  
19 documentation on file at the time of the sale, or obtain such  
20 documentation from the buyer within a reasonable time after the sale,  
21 the local exchange company (~~((or-the))~~) radio communications service  
22 company, or interconnected voice over internet protocol service company  
23 remains liable for the tax as provided in RCW 82.14B.042, unless the  
24 local exchange company (~~((or-the))~~) radio communications service  
25 company, or interconnected voice over internet protocol service company  
26 can demonstrate facts and circumstances according to rules adopted by  
27 the department (~~((of-revenue))~~) that show the sale was properly made  
28 without payment of the state or county enhanced 911 excise tax.

29 (3) The penalty imposed by RCW 82.32.291 may not be assessed on  
30 state or county enhanced 911 excise taxes due but not paid as a result  
31 of the improper use of documentation stating that the buyer is not a  
32 subscriber or is otherwise not liable for the state or county enhanced  
33 911 excise tax. This subsection does not prohibit or restrict the  
34 application of other penalties authorized by law.

35 **Sec. 13.** RCW 82.32.010 and 1998 c 304 s 12 are each amended to  
36 read as follows:

1 The provisions of this chapter (~~((shall))~~) apply with respect to the  
2 taxes imposed under chapters 82.04 through 82.14 RCW, under chapter  
3 82.14B RCW (~~((82.14B.030(3)))~~), under chapters 82.16 through 82.29A RCW  
4 of this title, under chapter 84.33 RCW, and under other titles,  
5 chapters, and sections in such manner and to such extent as indicated  
6 in each such title, chapter, or section.

7 **Sec. 14.** RCW 38.52.510 and 1991 c 54 s 3 are each amended to read  
8 as follows:

9 (~~((By December 31, 1998,))~~) Each county, singly or in combination  
10 with one or more adjacent counties, (~~((shall))~~) must implement  
11 (~~((district-wide,))~~) countywide(~~((,))~~) or multicounty-wide enhanced 911  
12 emergency communications systems so that enhanced 911 is available  
13 throughout the state. The county (~~((shall))~~) must provide funding for  
14 the enhanced 911 communications system in the county (~~((or district))~~) in  
15 an amount equal to the amount the maximum tax under RCW 82.14B.030(1)  
16 would generate in the county (~~((or district))~~) less any applicable  
17 administrative fee charged by the department of revenue or the amount  
18 necessary to provide full funding of the system in the county (~~((or~~  
19 ~~district, whichever is less))~~). The state enhanced 911 coordination  
20 office established by RCW 38.52.520 (~~((shall))~~) must assist and  
21 facilitate enhanced 911 implementation throughout the state.

22 **Sec. 15.** RCW 38.52.520 and 1991 c 54 s 4 are each amended to read  
23 as follows:

24 A state enhanced 911 coordination office, headed by the state  
25 enhanced 911 coordinator, is established in the emergency management  
26 division of the department. Duties of the office (~~((shall))~~) include:

27 (1) Coordinating and facilitating the implementation and operation  
28 of enhanced 911 emergency communications systems throughout the state;

29 (2) Seeking advice and assistance from, and providing staff support  
30 for, the enhanced 911 advisory committee; (~~((and))~~)

31 (3) Recommending to the utilities and transportation commission by  
32 August 31st of each year the level of the state enhanced 911 excise tax  
33 for the following year;

34 (4) Considering base needs of individual counties for specific  
35 assistance, specify rules defining the purposes for which available

1 state enhanced 911 funding may be expended, with the advice and  
2 assistance of the enhanced 911 advisory committee; and

3 (5) Providing an annual update to the enhanced 911 advisory  
4 committee on how much money each county has spent on:

5 (a) Efforts to modernize their existing enhanced 911 emergency  
6 communications system; and

7 (b) Enhanced 911 operational costs.

8 **Sec. 16.** RCW 38.52.530 and 2006 c 210 s 1 are each amended to read  
9 as follows:

10 The enhanced 911 advisory committee is created to advise and assist  
11 the state enhanced 911 coordinator in coordinating and facilitating the  
12 implementation and operation of enhanced 911 throughout the state. The  
13 director shall appoint members of the committee who represent diverse  
14 geographical areas of the state and include state residents who are  
15 members of the national emergency number association, the  
16 ~~((associated))~~ association of public communications officers Washington  
17 chapter, the Washington state fire chiefs association, the Washington  
18 association of sheriffs and police chiefs, the Washington state council  
19 of firefighters, the Washington state council of police officers, the  
20 Washington ambulance association, the state fire protection policy  
21 board, the Washington fire commissioners association, the Washington  
22 state patrol, the association of Washington cities, the Washington  
23 state association of counties, the utilities and transportation  
24 commission or commission staff, a representative of a voice over  
25 internet protocol service company, and an equal number of  
26 representatives of large and small local exchange telephone companies  
27 and large and small radio communications service companies offering  
28 commercial mobile radio service in the state. ~~((This section expires~~  
29 ~~December 31, 2011.))~~

30 **Sec. 17.** RCW 38.52.532 and 2006 c 210 s 2 are each amended to read  
31 as follows:

32 On an annual basis, the enhanced 911 advisory committee ~~((shall))~~  
33 must provide an update on the status of enhanced 911 service in the  
34 state to the appropriate committees in the legislature. The update  
35 must include progress by counties towards creating greater efficiencies

1 in enhanced 911 operations including, but not limited to,  
2 regionalization of facilities, centralization of equipment, and  
3 statewide purchasing.

4 **Sec. 18.** RCW 38.52.540 and 2002 c 371 s 905 and 2002 c 341 s 4 are  
5 each reenacted and amended to read as follows:

6 (1) The enhanced 911 account is created in the state treasury. All  
7 receipts from the state enhanced 911 excise taxes imposed by RCW  
8 82.14B.030 (~~((shall))~~) must be deposited into the account. Moneys in the  
9 account (~~((shall))~~) must be used only to support the statewide  
10 coordination and management of the enhanced 911 system, for the  
11 implementation of wireless enhanced 911 statewide, for the  
12 modernization of enhanced 911 emergency communications systems  
13 statewide, and to help supplement, within available funds, the  
14 operational costs of the system, including adequate funding of counties  
15 to enable implementation of wireless enhanced 911 service and  
16 reimbursement of radio communications service companies for costs  
17 incurred in providing wireless enhanced 911 service pursuant to  
18 negotiated contracts between the counties or their agents and the radio  
19 communications service companies. A county must show just cause,  
20 including but not limited to a true and accurate accounting of the  
21 funds expended, for any inability to provide reimbursement to radio  
22 communications service companies of costs incurred in providing  
23 enhanced 911 service.

24 (2) Funds generated by the enhanced 911 excise tax imposed by RCW  
25 82.14B.030(~~((3) shall))~~) (5) may not be distributed to any county that  
26 has not imposed the maximum county enhanced 911 excise tax allowed  
27 under RCW 82.14B.030(1). Funds generated by the enhanced 911 excise  
28 tax imposed by RCW 82.14B.030(~~((4) shall))~~) (6) may not be distributed  
29 to any county that has not imposed the maximum county enhanced 911  
30 excise tax allowed under RCW 82.14B.030(2).

31 (3) The state enhanced 911 coordinator, with the advice and  
32 assistance of the enhanced 911 advisory committee, is authorized to  
33 enter into statewide agreements to improve the efficiency of enhanced  
34 911 services for all counties and shall specify by rule the additional  
35 purposes for which moneys, if available, may be expended from this  
36 account.

1       (~~((4) During the 2001-2003 fiscal biennium, the legislature may~~  
2 ~~transfer from the enhanced 911 account to the state general fund such~~  
3 ~~amounts as reflect the excess fund balance of the account.))~~)

4       **Sec. 19.** RCW 38.52.545 and 2001 c 128 s 3 are each amended to read  
5 as follows:

6       In specifying rules defining the purposes for which available state  
7 enhanced 911 moneys may be expended, the state enhanced 911  
8 coordinator, with the advice and assistance of the enhanced 911  
9 advisory committee, (~~((shall))~~) must consider base needs of individual  
10 counties for specific assistance. Priorities for available enhanced  
11 911 funding are as follows:

- 12       (1) To assure that 911 dialing is operational statewide;  
13       (2) To assist counties as necessary to assure that they can achieve  
14 a basic service level for 911 operations; and  
15       (3) To assist counties as practicable to acquire items of a capital  
16 nature appropriate to (~~((increasing))~~) modernize 911 systems and increase  
17 911 effectiveness.

18       **Sec. 20.** RCW 38.52.550 and 2002 c 341 s 5 are each amended to read  
19 as follows:

20       A telecommunications company, (~~((or))~~) radio communications service  
21 company, or interconnected voice over internet protocol service  
22 company, providing emergency communications systems or services or a  
23 business or individual providing database information to enhanced 911  
24 emergency communications (~~((system))~~) personnel (~~((shall))~~) is not (~~((be))~~)  
25 liable for civil damages caused by an act or omission of the company,  
26 business, or individual in the:

27       (1) Good faith release of information not in the public record,  
28 including unpublished or unlisted subscriber information to emergency  
29 service providers responding to calls placed to (~~((a-911-or))~~) an  
30 enhanced 911 emergency communications service; or

31       (2) Design, development, installation, maintenance, or provision of  
32 consolidated (~~((911-or))~~) enhanced 911 emergency communications systems  
33 or services other than an act or omission constituting gross negligence  
34 or wanton or willful misconduct.

1       **Sec. 21.** RCW 38.52.561 and 2002 c 341 s 6 are each amended to read  
2 as follows:

3       The state enhanced 911 coordinator, with the advice and assistance  
4 of the enhanced 911 advisory committee, (~~shall~~) must set  
5 nondiscriminatory, uniform technical and operational standards  
6 consistent with the rules of the federal communications commission for  
7 the transmission of 911 calls from radio communications service  
8 companies and interconnected voice over internet protocol service  
9 companies to enhanced 911 emergency communications systems. These  
10 standards must not exceed the requirements set by the federal  
11 communications commission. The authority given to the state enhanced  
12 911 coordinator in this section is limited to setting standards as set  
13 forth in this section and does not constitute authority to regulate  
14 radio communications service companies or interconnected voice over  
15 internet protocol service companies.

16       **Sec. 22.** RCW 43.79A.040 and 2009 c 87 s 4 are each amended to read  
17 as follows:

18       (1) Money in the treasurer's trust fund may be deposited, invested,  
19 and reinvested by the state treasurer in accordance with RCW 43.84.080  
20 in the same manner and to the same extent as if the money were in the  
21 state treasury.

22       (2) All income received from investment of the treasurer's trust  
23 fund (~~shall~~) must be set aside in an account in the treasury trust  
24 fund to be known as the investment income account.

25       (3) The investment income account may be utilized for the payment  
26 of purchased banking services on behalf of treasurer's trust funds  
27 including, but not limited to, depository, safekeeping, and  
28 disbursement functions for the state treasurer or affected state  
29 agencies. The investment income account is subject in all respects to  
30 chapter 43.88 RCW, but no appropriation is required for payments to  
31 financial institutions. Payments (~~shall~~) must occur prior to  
32 distribution of earnings set forth in subsection (4) of this section.

33       (4)(a) Monthly, the state treasurer (~~shall~~) must distribute the  
34 earnings credited to the investment income account to the state general  
35 fund except under (b) and (c) of this subsection.

36       (b) The following accounts and funds (~~shall~~) must receive their  
37 proportionate share of earnings based upon each account's or fund's



average daily balance for the period: The Washington promise scholarship account, the college savings program account, the Washington advanced college tuition payment program account, the agricultural local fund, the American Indian scholarship endowment fund, the foster care scholarship endowment fund, the foster care endowed scholarship trust fund, the students with dependents grant account, the basic health plan self-insurance reserve account, the contract harvesting revolving account, the Washington state combined fund drive account, the commemorative works account, the county enhanced 911 excise tax account, the Washington international exchange scholarship endowment fund, the toll collection account, the developmental disabilities endowment trust fund, the energy account, the fair fund, the family leave insurance account, the food animal veterinarian conditional scholarship account, the fruit and vegetable inspection account, the future teachers conditional scholarship account, the game farm alternative account, the GET ready for math and science scholarship account, the grain inspection revolving fund, the juvenile accountability incentive account, the law enforcement officers' and firefighters' plan 2 expense fund, the local tourism promotion account, the pilotage account, the produce railcar pool account, the regional transportation investment district account, the rural rehabilitation account, the stadium and exhibition center account, the youth athletic facility account, the self-insurance revolving fund, the sulfur dioxide abatement account, the children's trust fund, the Washington horse racing commission Washington bred owners' bonus fund and breeder awards account, the Washington horse racing commission class C purse fund account, the individual development account program account, the Washington horse racing commission operating account (earnings from the Washington horse racing commission operating account must be credited to the Washington horse racing commission class C purse fund account), the life sciences discovery fund, the Washington state heritage center account, the reduced cigarette ignition propensity account, and the reading achievement account. However, the earnings to be distributed shall first be reduced by the allocation to the state treasurer's service fund pursuant to RCW 43.08.190.

(c) The following accounts and funds (~~shall~~) must receive eighty percent of their proportionate share of earnings based upon each

1 account's or fund's average daily balance for the period: The advanced  
2 right-of-way revolving fund, the advanced environmental mitigation  
3 revolving account, the city and county advance right-of-way revolving  
4 fund, the federal narcotics asset forfeitures account, the high  
5 occupancy vehicle account, the local rail service assistance account,  
6 and the miscellaneous transportation programs account.

7 (5) In conformance with Article II, section 37 of the state  
8 Constitution, no trust accounts or funds shall be allocated earnings  
9 without the specific affirmative directive of this section.

10 NEW SECTION. **Sec. 23.** The following acts or parts of acts are  
11 each repealed:

12 (1) RCW 82.14B.070 (Emergency service communication districts--  
13 Authorized--Consolidation--Dissolution) and 1994 c 54 s 1 & 1987 c 17  
14 s 1;

15 (2) RCW 82.14B.090 (Emergency service communication districts--  
16 Emergency service communication system--Financing--Excise tax) and 1991  
17 c 54 s 13 & 1987 c 17 s 3; and

18 (3) RCW 82.14B.100 (Emergency service communication districts--  
19 Application of RCW 82.14B.040 through 82.14B.060) and 1991 c 54 s 14 &  
20 1987 c 17 s 4.

21 NEW SECTION. **Sec. 24.** A new section is added to chapter 82.14B  
22 RCW to read as follows:

23 For the time period from July 1, 2007, until the effective date of  
24 section 3 of this act, counties and the state are authorized to accept  
25 and use funds and any accrued interest voluntarily remitted by  
26 interconnected voice over internet protocol service companies.

27 NEW SECTION. **Sec. 25.** If any provision of this act or its  
28 application to any person or circumstance is held invalid, the  
29 remainder of the act or the application of the provision to other  
30 persons or circumstances is not affected.

31 NEW SECTION. **Sec. 26.** The office of the code reviser may  
32 alphabetize the accounts and funds listed in RCW 43.79A.040(4)(b).

1        NEW SECTION.    **Sec. 27.**    (1) Except as otherwise provided in this  
2    section, this act takes effect October 1, 2010.  
3        (2) Sections 1 through 3, 5 through 7, 10 through 21, and 23 of  
4    this act take effect January 1, 2011."  
5        Correct the title.

--- END ---